

§ 194.234

(d) Wholesale and retail departments need not be physically separated.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1342, as amended, 1345, as amended, 1395, as amended (26 U.S.C. 5114, 5124, 5555))

[T.D. ATF-116, 47 FR 51572, Nov. 16, 1982]

RETAIL DEALER'S RECORDS

§ 194.234 Requirements for retail dealers.

(a) *Records of receipt.* All retail dealers shall keep at their place of business complete records of all distilled spirits, wines, or beer received showing (1) the quantities thereof, (2) from whom received, and (3) the receiving dates. The regional director (compliance) may, pursuant to an application authorize the records to be maintained at another business premises under the control of the same dealer when it is determined that such maintenance will not cause undue inconvenience to ATF officers desiring to examine such records. Records of receipts shall consist of all purchase invoices or bills covering distilled spirits, wines, and beer received, or, at the option of the dealer, a book record containing all of the required information.

(b) *Records of sales of 20 wine gallons (75.7 liters) or more.* Every retail dealer who makes sales of distilled spirits, of wines, or of beer in quantities of 20 wine gallons (75.7 liters) or more to the same person at the same time shall prepare and keep a record of each such sale, which shall show (1) the date of sale, (2) the name and address of the purchaser, (3) the kind and quantity of each kind of liquors sold, and (4) the serial numbers of all full cases of distilled spirits included in the sale. Each entry on such record shall be supported by a corresponding delivery receipt (which may be executed on a copy of the sales slip) signed by the purchaser or his agent.

(Approved by the Office of Management and Budget under control number 1512-0354)

(Sec. 201, Pub. L. 85-859, 72 Stat. 1345, 1348, 1395, 1413 (26 U.S.C. 5124, 5146, 5555, 5691))

[T.D. 7130, 36 FR 12853, July 8, 1971. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-34, 41 FR 46861, Oct. 26, 1976. Redesignated and amended by T.D. ATF-116, 47 FR 51572, Nov. 16, 1982; T.D. ATF-172, 49 FR 14942, Apr. 16, 1984]

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FILES OF RECORDS AND REPORTS

§ 194.235 Filing.

The required records of receipt and disposition of all distilled spirits, as prescribed in §§194.225 and 194.226, may be filed in accordance with the wholesaler's regular accounting and record-keeping systems. The required records shall consist of the dealer's own file copies of the receiving or shipping invoices.

(a) Dealers may file records of receipt and disposition in accordance with their own filing system as long as the filing system systematically and accurately accounts for all receipts and dispositions of distilled spirits.

(b) The required records of receipt and disposition will be filed not later than one business day following the date the transaction occurred.

(c) Supporting documents for receipts and dispositions, such as delivery receipts and bills of lading, may be filed in accordance with the wholesaler's regular accounting and record-keeping practices.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1342, as amended, 1395, as amended (26 U.S.C. 5114, 5555))

[T.D. ATF-116, 47 FR 51573, Nov. 16, 1982]

§ 194.236 Place of filing.

Prescribed records of receipt and disposition and monthly summary reports required by §194.230 will be maintained by transaction or reporting date, at the dealer's place of business. The regional director (compliance) may, pursuant to an application, authorize files, or an individual file, to be maintained at another business location under the control of the dealer, if the alternative location does not cause undue inconvenience to ATF officers desiring to examine the files.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1342, as amended (26 U.S.C. 5114))

[T.D. ATF-116, 47 FR 51573, Nov. 16, 1982]

PERIOD OF RETENTION

§ 194.237 Retention of records and files.

All records prescribed by this part, documents or copies of documents supporting these records, and file copies of